

COUNTY OF YORK, VIRGINIA
Debt Service Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Year Ended June 30, 2002

	Fire and Rescue			Public Facilities		
	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:						
Revenues from use of money and property	\$ -	\$ -	\$ -	\$ -	\$ 4,505	\$ 4,505
Total revenues	-	-	-	-	4,505	4,505
Expenditures:						
Debt service:						
Principal retirement	155,000	155,000	-	292,500	52,500	240,000
Interest and fiscal charges	42,473	42,023	450	248,366	166,146	82,220
Other costs of debt refinancing	-	-	-	-	64,008	(64,008)
Advance refunding escrow	-	-	-	-	225,759	(225,759)
Total expenditures	<u>197,473</u>	<u>197,023</u>	<u>450</u>	<u>540,866</u>	<u>508,413</u>	<u>32,453</u>
Other financing sources (uses):						
Operating transfers in	197,473	197,023	(450)	540,866	482,604	(58,262)
Transfers in from component unit	-	-	-	-	-	-
Proceeds from debt	-	-	-	3,800,000	3,386,368	(413,632)
Payment to refunded debt escrow agent	-	-	-	(3,800,000)	(3,365,480)	434,520
Net other financing sources (uses)	<u>197,473</u>	<u>197,023</u>	<u>(450)</u>	<u>540,866</u>	<u>503,492</u>	<u>(37,374)</u>
Revenues and other financing sources under expenditures and other financing uses	-	-	-	-	(416)	(416)
Fund balances, beginning of year	407	407	-	712	712	-
Fund balances, end of year	<u>\$ 407</u>	<u>\$ 407</u>	<u>\$ -</u>	<u>\$ 712</u>	<u>\$ 296</u>	<u>\$ (416)</u>

	Education Debt Redemption			Total		
	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:						
Revenues from use of money and property	\$ -	\$ 14,524	\$ 14,524	\$ -	\$ 19,029	\$ 19,029
Total revenues	-	14,524	14,524	-	19,029	19,029
Expenditures:						
Debt service:						
Principal retirement	2,756,736	2,756,736	-	3,204,236	2,964,236	240,000
Interest and fiscal charges	2,486,209	2,207,130	279,079	2,777,048	2,415,299	361,749
Other costs of debt refinancing	-	137,932	(137,932)	-	201,940	(201,940)
Advance refunding escrow	-	139,360	(139,360)	-	365,119	(365,119)
Total expenditures	5,242,945	5,241,158	1,787	5,981,284	5,946,594	34,690
Other financing sources (uses):						
Operating transfers in	4,849,415	4,764,137	(85,278)	5,587,754	5,443,764	(143,990)
Transfers in from component unit	393,530	393,529	(1)	393,530	393,529	(1)
Proceeds from debt	17,500,000	16,156,543	(1,343,457)	21,300,000	19,542,911	(1,757,089)
Payment to refunded debt escrow agent	(17,500,000)	(16,087,575)	1,412,425	(21,300,000)	(19,453,055)	1,846,945
Net other financing sources (uses)	5,242,945	5,226,634	(16,311)	5,981,284	5,927,149	(54,135)
Revenues and other financing sources under expenditures and other financing uses	-	-	-	-	(416)	(416)
Fund balances, beginning of year	-	-	-	1,119	1,119	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ 1,119	\$ 703	\$ (416)